

Statutory Deductions MCQ Question Answer

Visit <https://competitive-exam.in> for more MCQ

Question: 1. The Employees Provident Fund and Miscellaneous Provisions Act, 1952 is applicable in case of any factory / establishment employing

- Option A. 20 employees
- Option B. 20 or more employees
- Option C. More than 20 employees
- Option D. None of the above

Question: 2. The amount of Provident Fund contribution is calculated on

- Option A. Basic
- Option B. Basic + Dearness Allowance
- Option C. Basic + Dearness Allowance + Commission
- Option D. None of the above

Question: 3. Superannuation, in case of Provident Fund and Miscellaneous Provisions Act, 1952, in relation to an employee means the attainment of

- Option A. 55 years of age
- Option B. 58 years of age
- Option C. 60 years of age
- Option D. 65 years of age

Question: 4. The average balance in the account of a deceased person under Employees' Deposit Linked Insurance Scheme is Rs.20,000 during the last 12 months and Rs.27,000 during the period of his membership. The amount payable to the nominee of the deceased employee u

- Option A. Rs.20,000
- Option B. Rs.27,000
- Option C. Rs.47,000
- Option D. Rs. 7,000

Question: 5. "Appropriate Government" , under Employees' State Insurance Act, in relation to an establishment under the control of the Central Government means

- Option A. The Central Government
- Option B. The State Government
- Option C. Either of the above
- Option D. Both (a) and (b)

Question: 6. Identity Cards received for each employee by the employer from Employees' State Insurance office shall be handed over to the employees

- Option A. Immediately on receipt of such cards

- Option B. On completion of 3 months of service by the employee
- Option C. On completion of 3 months from the date of receipt of Identity Card
- Option D. At any time the employer wishes

Question: 7. Employees' State Insurance Fund is administered by the

- Option A. Central Government
- Option B. State Government
- Option C. Employees' State Insurance Corporation
- Option D. Standing Committee

Question: 8. An employee's monthly pay is Rs.6,500. The amount of salary actually paid to him for the month of May'04 is Rs.5,700. The amount of Professional Tax payable by him is

- Option A. Rs.40 (More than Rs.5,000 but less than Rs.6,001)
- Option B. Rs.45 (More than Rs.6,000 but less than Rs.7,001)
- Option C. Average of (a) and (b)
- Option D. None of the above

Question: 9. The maximum amount of Professional Tax payable in a year is

- Option A. Rs.2,005
- Option B. Rs.2,050
- Option C. Rs.2,500
- Option D. Rs.2,550

Question: 10. In the state of West Bengal, in case the annual Professional Tax liability for a year exceeds Rs.3,000, Form III is to be submitted within

- Option A. 30 days from the end of the quarter
- Option B. 21 days from the end of the quarter
- Option C. The last day of the quarter
- Option D. None of the above

Question: 11. For the purpose of Employees Provident Fund and Miscellaneous Provisions Act, 1952 "employee" does not include casual employee.

- Option A. True
- Option B. False

Question: 12. In order to take advance for marriage, against Provident Fund, the employee has to submit the marriage certificate.

- Option A. True
- Option B. False

Question: 13. Employees' State Insurance Act, 1948 is applicable in an establishment where work is carried on without the aid of power.

- Option A. True
- Option B. False

Question: 14. In case an employee falls under the Employees' State Insurance Act, 1948 registration has to be done compulsorily.

- Option A. True
- Option B. False

Question: 15. In relation to Employees' State Insurance wage period in relation to an employee means the time taken by the employer to pay the employee his wages.

- Option A. True
- Option B. False

Question: 16. Insurance Number is allotted only to those employees in respect of whom Declaration Form has been submitted.

- Option A. True
- Option B. False

Question: 17. The Employees' State Insurance Corporation is established by the State Government.

- Option A. True
- Option B. False

Question: 18. Only a person who works for full 12 months in a year has to pay Professional Tax.

- Option A. True
- Option B. False

Question: 19. In case a person is covered by more than 1 entry of the Schedule relating to Professional Tax, the amount of Professional Tax payable by the person is the highest rate of tax payable under those entries.

- Option A. True
- Option B. False

Question: 20. In relation to Profession Tax a person has to pay tax for the full year even if he was not engaged in any profession, trade, calling or employment for a period of 3 months in that year.

- Option A. True
- Option B. False

Question: 21. The minimum amount of administration charges to be paid by the employer in case of Provident Fund Scheme is _____ per _____.

- Option A. Re.1, Month
- Option B. Rs.5, Month

Option C. Re.1, Year

Option D. Rs.5, Year

Question: 22. In relation to Provident Fund Scheme an employer who fails to pay inspection charges or administrative charges may be imprisoned for a term, which may extend to _____ years.

Option A. 1

Option B. 3

Option C. 5

Option D. 10

Question: 23. Form 12A, in relation to Provident Fund, is to be submitted within _____ of each month.

Option A. 5th

Option B. 15th

Option C. 25th

Option D. 30th

Question: 24. _____ is used for submission of Professional Tax Return.

Option A. Form I

Option B. Form II

Option C. Form III

Option D. Form III A

Question: 25. The amount of funeral expenses available under Employees' State Insurance Act, 1948 is _____.

Option A. Rs.1,000

Option B. Rs.1,500

Option C. Rs.2,500

Option D. Rs.5,000

Question: 26. The family of Mrs. Anamika Roy, covered by Employees Provident Fund and Miscellaneous Provisions Act, 1952 means

Option A. Her husband and children, if any

Option B. Her parents and parents-in-law, if any

Option C. Her deceased son's wife and children, if any

Option D. All of the above

Question: 27. The Provident Fund is administered by

Option A. Provident Fund Corporation

Option B. Employees' PF Corporation

Option C. Central Board

Option D. None of the above

Question: 28. An establishment is incorporated on 01.10.2000. The number of employees working in it reached 20 on 15.05.2001. The establishment will be covered under the Provident Fund and Miscellaneous Provisions Act, 1952 from

Option A. 01.04.2003

Option B. 15.05.2001

Option C. 01.10.2003

Option D. 15.05.2004

Question: 29. Advance against PF balance can be taken for non-receipt of wages for a continuous period of

Option A. 2 months

Option B. 3 months

Option C. 6 months

Option D. 12 months

Question: 30. The highest authority for the purpose of Profession Tax is

Option A. The Central Government

Option B. The State Government

Option C. Commissioner of Professional Tax

Option D. Regional Commissioner of Professional Tax

Answer Sheet

1	B	
2	D	
3	B	
4	A	
5	A	
6	B	
7	C	
8	A	
9	C	
10	A	
11	A	
12	B	
13	A	
14	A	
15	B	
16	A	
17	B	
18	B	
19	A	
20	B	
21	B	
22	B	
23	C	
24	C	
25	C	
26	D	
27	C	
28	C	
29	A	
30	C	